## U. S. TREASURY DEPARTMENT Internal Revenue Service Washington 25, D. C.

December 15, 1955

Alcohol and Tobacco Tax Division Industry Circular No. 55-41

Printing and Distribution of New Regulations Relating to Dealers in Tobacco Materials

Dealers in tobacco materials:

- 1. The purpose of this industry circular is to advise you that new regulations relating to dealers in tobacco materials, codified in Title 26 (1954), Code of Federal Regulations, Part 280, are in the process of being printed and will shortly become available for sale or limited distribution.
- 2. Arrangements have been made for all tobacco regulations to be issued in looseleaf form, so that they can be maintained in ring binders, and kept up to date by insertion of amendments or new material to be supplied in page form.
- 3. One copy of new regulations, Part 280, will be transmitted to you, without charge, by the Assistant Regional Commissioner, Alcohol and Tobacco Tax. Additional copies may be obtained from the Superintendent of Documents, Washington 25, D. C., at a nominal charge.
- 4. Whenever amendments are made in such regulations or new material is added, you will be so notified by industry circular. The amendments and new material may be obtained from the Superintendent of Documents.
- 5. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Dwight E. Avis

Director, Alcohol and Tobacco Tax Division

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